VOTING ON DEMANDS FOR GRANTS –(*contd.*)

DEMAND VI—TAXES ON INCOME—(*contd.*)

PRESIDENT: The time allowed for questions and answers has expired. The House has now to resume the discussion of the demands for grants. When the House rose the other day it was discussing the Demand for Taxes on Income. Item No. 334 was discussed that day. There are three more items remaining on the agenda. It seems to me that it will be convenient if the last item is taken up as it proposes to have a comprehensive discussion regarding the administration of the Income Tax Department.

The other two refer to specific matters of administration and those two honourable members who have given notice of those motions will certainly contribute their mite towards the general discussion which will be started by Mr. Karayalar while moving his motion.

Motions Nos. 335 and 336.

The following motions were therefore not moved:

MR. K. PADMANABHAN:

335. To reduce the total allotment of Rs. 22,652 under Demand VI by Rs. 5.

MR. M. K. JANARDANA KAMATH:

366. To reduce the total allotment of Rs. 22,652 under Demand VI by Re 1.

Motion No. 337.

MR. S. CHATTANATHA KARAYALAR (*Shencotta*): Sir, I beg to move the following motion:—

To reduce the total allotment of Rs. 22,652 under Demand VI by Re. 1.

Sir, my object in moving this motion is to make a few general observations regarding the working of this department and the administration of the Income Tax Regulation.

Sir, one of the fundamental principles underlying this Regulation is that only the income (including profits and gains) that accrues or arises or is received in Travancore is liable to income tax under the Regulation. Obviously, then the income that accrues or arises outside Travancore or is not received in Travancore is not liable to be charged to income tax in Travancore. This distinction is of great importance to Travancore as a whole and particularly to the people who reside in the frontier taluks like Shencotta. I shall just illustrate how the operation of this principle will affect prejudicially the parties in the frontier area. Sir, in the frontier taluks, people make investments both in the Travancore State and in the adjoining British territory either in the form of landed property or in banks or lend their money to other people. Whatever income accrues in British India to such investors is not necessarily liable to be assessed to Travancore income tax. But, what ordinarily happens is that the assessees in Shencotta and similar places like Nagercoil are compelled to pay tax on the income that accrues to them in British India but not actually received in Travancore so that, what is not

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legitimately liable to be assessed under the strict provisions of the Regulation is often assessed to income tax. At any rate, the assessing officers compel the assessees to include such income in their returns of income.

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): How are they compelled ?

MR. S. CHATTANATHA KARAYALAR (*Shencotta*): When the returns are made, the assessing officers often ask the assessees to revise their returns by including such income also. That is one way of compelling them.

Sir, it will be convenient to refer to the corresponding provision in British India under which the income that accrues to a resident in British India from outside British India is not liable to be charged to British Indian income tax, unless it is brought into British India during a particular year, when alone it is liable to be taxed. Sir, there is no such specific provision in our Regulation but under the general principles as embodied in the Regulation itself, this is the law in Travancore also in regard to it. I therefore want that the authorities should give specific instructions to the assessing officers in this respect and see that such income is not assessed.

Another point, Sir that arises out of the same section is with regard to the bringing, under tax, income that arises from land or investments in land in British India. In British India, Sir, there is a specific provision to say that income arising from investments on land in a Native State, shall not be liable to be included for purposes of income tax in British India, if in respect of such land the assessee pays land tax to that State. Sir, that is a very wholesome principle that is incorporated in the British Indian Act and it may be incorporated in our Regulation.

Another observation I want to make is with regard to the operation of Section 23 of the Income Tax Regulation which lays down the powers of review or revision of the Chief Revenue Authority. Under this section, Sir, the Chief Revenue Authority is empowered to call for records in any assessment proceedings of subordinate officers and make such orders thereon as he thinks fit.

MR. K. KUNJUKRISHNA PILLAI (*Quilon I*): May I know from the member whether, in the cases cited by him, the assessees were assessed to income tax in British India for the amounts invested by them there ?

MR. S. CHATTANATHA KARAYALAR (*Shencotta*): I have already explained it, Sir.

MR. A. THANU PILLAI (*Trivandrum-Rural*): Is there any defect in the Regulation as it is ?

MR. S. CHATTANATHA KARAYALAR (*Shencotta*): No Sir, I am pointing out only a defect in procedure. With regard to the procedure under Section 23 which lays down the powers of the Chief Revenue Authority in calling for records and passing such orders thereon as he deems fit, obviously there is no limitation of time within which the

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[Mr. S. Chattanatha Karayalar.]

Chief Revenue Authority may call for records. But I remember, the Chief Revenue Authority once said on the floor of this House that he had imposed upon himself a self-denying ordinance that he would not exercise the powers under this section if more than one year had elapsed since the date of the passing of the order by the subordinate authority. But as a matter of fact, Sir, I know of cases in which the Chief Revenue Authority sought to interfere even after the lapse of one year or at least issued notice to the parties saying that he proposed to take action under the Section.

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): Was it before the expiry of one year or after?

MR. S. CHATTANATHA KARAYALAR (*Shencotta*): After the expiry of one year.

MR. A. THANU PILLAI (*Trivandrum-Rural*): Was the matter brought before him in appeal?

MR. S. CHATTANATHA KARAYALAR (*Shencotta*): It came before him in revision. It was really a case in which he thought that the assessee should be re-assessed. Ordinarily such cases should be taken up by the assessing officers themselves and not by the Chief Revenue Authority in exercise of the powers under Section 23. Under Section 23, Sir, the Chief Revenue Authority should, if he is satisfied on the materials available to him, from the records of assessment, that the case requires to be revised, of course, he can proceed under the Section. But the cases in which he thinks that the assessee should be reassessed should be taken up by the assessing officers themselves. This can be achieved by a mere direction by the Chief Revenue Authority himself to the assessing officer to take action under Section 25. Cases of re-assessment should be left to the assessing officers themselves and should not be dealt with by the Chief Revenue Authority under Section 23. As regards interference in revision after the expiry of one year, by the Chief Revenue Authority, it is desirable that the self-denying ordinance should be given effect to by a notification. Sir, these are the few observations that I have got to make on this motion.

MR. K. PADMANABHAN (*Chirayinkil I*): I would like to supplement what has been stated by the mover. Sir, the present method of assessing income tax is defective from various points of view. In very many instances, we find that taxes are assessed on incomes which are much below the minimum. That is more or less due to the defective procedure adopted by the Income Tax Collectors when assessing tax. Sir, my observations are to a large extent borne out by the ever increasing percentage of appeals allowed by the ever increasing percentage of Division Peishkars, Assistant Peishkars and Commissioner. In the year 1110, the percentage of appeals allowed by Division Peishkars, Assistant Peishkars and the Commissioner stood at 65·8, while the corresponding percentage in the previous year, that is in the year 1109, stood at only 64·5. Of the 24 appeals disposed of

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by the Land Revenue and Income Tax Commissioner 15 were allowed and of the 32 revision petitions heard by him as many as 21 petitions were allowed. Certainly from these figures it could more or less be seen that the assessment by the Income Tax Collectors, particularly the Taluk Collectors, is rather arbitrary and causes very serious hardship to the poor assessees. Sir, this being a fiscal law, resort is generally had to coercive proceedings even during the pendency of the appeals. In many of these cases, the assessees have to deposit the amount as soon as the assessment is made and then obtain refunds when appeals are allowed.

In these days of depression, when every business is failing it will be very hard if the Income-Tax Collectors levy tax on those whose income is much below the taxable minimum. The procedure followed by the Income Tax Collectors in the matter of assessment of income is defective from various points of view. The Collectors ordinarily base their decisions on what are called confidential reports. These confidential reports are submitted by the subordinates of the Land Revenue Department. Various considerations may weigh with them in the submission of these reports. As soon as a confidential report is received by the Taluk Collector, he issues a notice to the party. When the Collector gets a return from the party to the effect that he has no taxable income, he straightaway proceeds to the next step and calls upon the party to produce his accounts. When a party says that he has no taxable income, it should be the duty of the Collector to ascertain whether he has a taxable income or not. He should not base his decision on the mere so called confidential reports. And when the parties go to the Collector's office with their accounts, they have to wait there from morning till evening. Nobody will receive the accounts unless some intermediate transaction takes place between the party and the clerk concerned. Afterwards the clerk puts up some notes and the assessing authority is invariably guided by these notes. This is the usual procedure followed in the assessment of income tax.

MR. PUTHUPALLI S. KRISHNA PILLAI (*Quilon II*): What is the suggestion of the member as to how the income tax authorities should ascertain these cases?

MR. K. PADMANABHAN (*Chirayinkil I*): My complaint is that the clerks look into the accounts in a haphazard way, and submit notes on which the Collector bases his decision. I say he should not be guided by the subordinate clerks. He should himself go through the accounts, conduct such inquiry as is necessary and then pass orders.

MR. A. THANU PILLAI (*Trivandrum—Rural*): In that case, how many Collectors will have to be appointed?

MR. K. PADMANABHAN (*Chirayinkil I*): There is no necessity to appoint any more Collectors. There is already a sufficient number. I think it is possible for the Collectors to do that. Of course, there are clerks who do their work properly. But in many cases these clerks misrepresent things to the officers concerned.

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[Mr. K. Padmanabhan.]

One more point, Sir. In several instances we find that individuals and business concerns who have large profits escape assessment. That is mainly due to the defects in our Income Tax Law. Take, for instance, the case of itinerant concerns such as cinema companies, dramatic troupes, etc. They may not be residing in Travancore. But they have their income by cinema shows conducted in Travancore. There is no excuse for not assessing them.

These are all defects in the administration of income tax law which I would like to bring to the attention of the House. With these words, I support the motion.

MR. M. K. JANARDANA KAMATH (*Commerce and Industry, North*): Sir, I too support the motion. In doing so, I wish to bring to the kind notice of the Government the defects in the procedure followed by the Income-tax Officers in the matter of assessment and to point out the hardship caused to the assessees by this irregular procedure. The procedure that is now followed for the ascertainment of the income of merchants for the purpose of assessment is to issue a demand notice and the merchants are asked to send their returns of accounts. After submitting the statement, the merchants are asked to produce their accounts. When the accounts are produced, they are not properly looked into : the accounts are not examined in the presence of merchants. The clerks who are entrusted with the duties of examining these accounts take their own time. If the accounts are examined in the presence of merchants, they can explain the several items about which the clerks may have any doubts. On account of these defects in the procedure, the clerks make their own decision of the income of the merchants without an opportunity to the merchants to know how the figures have been arrived at. There are several instances in which the clerks make a report that more income is derived by the merchants than the amount actually borne out by their accounts. There are several systems of accounts kept by the merchants and the clerks may not be conversent with all those systems. It is desirable therefore to remove these defects. That can be done only by directing the clerks to examine the accounts in the presence of the merchants, giving them an opportunity to convince them also about the figures that are arrived at by the clerks. Moreover, Sir, the merchants experience great inconvenience in taking their books to the Collector's Office. It will be more convenient to the merchants as well as the clerks if the accounts are examined at the merchant's business place. For income-tax is profitable both to the Government as well as the merchants. I think it is the duty of the Government to give all facilities to the merchants to derive income from their business.

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*) Is it the member's idea that clerks should go to every man's office for examining the accounts ?

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MR. M. K. JANARDANA KAMATH (*Commerce and Industry, North*): Yes, to those merchants who have to pay income-tax. With these words, I support the motion.

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): Sir, the first speaker, Mr. Karayalar, raised three points. He said that persons living in the borders of Travancore have to suffer some hardships because they have to pay income-tax on incomes not received in Travancore. Sir, the law is clear on the subject. The Regulation will apply to all incomes, profits and gains from whatever source derived, if it accrues or is derived or is received in Travancore. The provision for receipt for the income in Travancore is contained in Rule V. I do not know what the real complaint is. If any assessment is made which is not sanctioned by the Regulation, of course, the remedy lies in appealing to the higher authorities. I have not heard of any complaint on that score.

MR. K. MAHOMED (*Alwaye*): Is there not a system of giving relief from double income-tax in Cochin and British India?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): Yes, but that point was not raised here.

MR. K. KUNJUKRISHNA PILLAI (*Quilon I*): May I ask whether Government have agreed to any reciprocal arrangement in regard to income-tax in Cochin for incomes above Rs. 5,000.

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): At present, we do not have any reciprocal arrangement. We are negotiating with Cochin for reciprocal arrangement. That has not been finally decided.

Mr. Karayalar said that certain people are compelled to include items in their returns. I do not understand what exactly is the compulsion. If a man is not willing to include a particular item in his return, he need not do so. There cannot be any compulsion.

At this stage, the President left the Hall, and the Deputy President took the Chair.

Section 19 (*c*) allows an assessee to approach an assessing authority for reconsideration of the assessment, if there is a wrong assessment. I have also instructed the Collectors that, if a D Form Return is not accepted, a notice should be given to the party to say that the assessing authority is going to assess him at a particular amount. Such a notice is not provided for under the Regulation; but I have asked the Collectors to give such notice for the convenience of the assessees.

MR. N. ABDUR RAHIMAN SAHIB (*Nominated*) In the case of enhanced assessment, is there not Section 25 to be observed?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): Yes.

There was some complaint about the assessment of agricultural income derived by persons having lands in British India. That is due

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to a defect in our Regulation. According to our Regulation, only income from land which pays land revenue to our Government is exempt from income tax. To bring under exemption agricultural income got from lands in British India, we shall have to amend our Regulation.

Mr. Karayalar stated that the Chief Revenue Authority sometimes in assessment avails of the power vested in him under Section 23 of the Regulation and interferes even after an year after the assessments have been declared final. What Mr. Karayalar says is that, even though the Chief Revenue authority has made a decision to the effect that he would not revise assessments after an year after they are made, they have not been adhering to that decision. Sir, I do not know of any such case. If anything like that has been done, it is a matter for the assessees themselves to point that out in the course of hearing and that can be looked into.

MR. S. CHATTANATHA KARAYALAR (*Shencotta*): Is there not a rule that the assessment should not be re-opened ?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): There is one point which Mr. Karayalar forgets. There are instances in which the assessees themselves have demanded that the assessment should be reopened by the Chief Revenue Authority, though one year might have lapsed. The Chief Revenue Authority can interfere not only against an assessee but also in favour of an assessee so that although some of the assessees may like to the Chief Revenue Authority observes a self-denying ordinance to that effect, there are others who wish that he should not be handicaped by making a rule to that effect. At present it is in the form of a departmental order. The question is whether it is necessary or desirable—

MR. S. CHATTANATHA KARAYALAR (*Shencottah*): Could not the law in British India be adopted here ?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): What is that ?

MR. S. CHATTANATHA KARAYALAR (*Shencotta*): Just like the Standing Orders of the Board of Revenue.

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): That may be considered. At present there is a departmental order by which assessments more than a year old are not to be reopened, although the Regulation vests in the Chief Revenue Authority power to do so.

Mr. Padmanabhan stated that the Collectors are fixing the assessments arbitrarily. He tried to support his case by saying that a large number of those cases were set aside in appeal. This view is not correct. The defect mostly, Sir, is with the assessees themselves. They do not keep proper accounts in most cases. Very often it is found that the accounts are just made up for the purpose of assessment. In many cases, the stock will be manipulated. There are others where, even if they keep accounts they do not produce it before the income-tax authority. The result is that the income-tax Collectors are obliged to use

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the power vested in them under the Regulation. They use their best judgment in assessing. I have issued a circular that the assessees should be intimated in advance of the amount which the Collectors propose to fix.

As regards the complaint that the appellate authorities do not give an order for stopping coercive action, I have not heard that complaint before. It is as often a case as not to issue an order stopping coercive steps.

MR. K. PADMANABHAN (*Chirayinkil I*): May I know who makes these confidential enquiries ?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*) : In the first place, it is done by the Proverthicar. The Proverthicar who knows the business conducted by the party is in a position to give useful information to the Collector. But a Collector does not stop there. He makes confidential enquiries himself and a final decision is arrived at only after he personally satisfies himself as to the income of the party.

MR. K. PADMANABHAN (*Chirayinkil I*) : Are not these enquiries to be done by the Tahsildars ?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*) Yes. In case where the parties do not maintain accounts or do no produce accounts, the Tahsildar has generally to make enquiries. He does that by enquiring of other people who conduct the same business and ascertaining the extent of the business done by the man. A percentage of the total out-turn is taken as the profit. The party who is aggrieved has got a right of appeal. If he is not satisfied with the appeal decision, he can again apply to the Chief Revenue Authority for a revision.

Reference was also made to the delay in the return of account books. As regards the delay in the examination of accounts, the orders issued from my office are that the accounts should be examined as soon as they are presented, and that there should be no delay in returning them. If an account book has to be retained for a period longer than a day, the instructions are that they should be returned at the close of the day and again got back on the next day, so that the party is put to as little inconvenience as possible. The same complaint was made by Mr. Janardana Kamath, but in a different form. He said that the accounts should be examined in the business premises of the merchant. That is an impracticable suggestion and I do not think that it is followed anywhere in the world. There is no objection to the trader or merchant being present and explaining details when the accounts are being examined by the Collector. Merchants are not put to any inconvenience so far as my knowledge goes. The only inconvenience for the merchant is that he has to present his account books; and that is inevitable.

Then to accommodate the merchants I have issued instructions that, after examination of accounts, if the D return is not accepted, a fresh notice is to be given although it is not necessary to do so according to the Regulation. Then the merchant gets an opportunity to bring

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up the case again and the Collector can look into the matter before he makes his final decision. I don't think there is much hardship in the administration of income-tax as is now done.

MR. M SIVATANU PILLAI (*Tovala*): Has the Commissioner issued any instruction where a business man can escape an assessment?

MR. K. GEORGE (*Land Revenue and Income-tax Commissioner*): No.

MR. M. SIVATANU PILLAI (*Tovala*): Has the Commissioner been informed of instances where such assessments have been brought to the notice of the Income Tax Commissioner?

MR. K. GEORGE (*Land Revenue and Income-tax Commissioner*): The Chief Revenue Authority is competent to call upon an assessee to produce his accounts if he is satisfied that it is a fit case for assessment.

MR. M. SIVATANU PILLAI (*Tovala*): Can the Income Tax Commissioner tell on the floor of the House whether any assessment is being done in the case of the Pioneer Motor Company?

MR. K. GEORGE (*Land Revenue and Income-tax Commissioner*): I do not know whether it is proper on our part to discuss the assessments of any particular form. It is well known that income tax proceedings are confidential.

MR. M. SIVATANU PILLAI (*Tovala*): But the fact that a particular concern is to be assessed to income tax is not confidential.

MR. K. GEORGE (*Land Revenue and Income-tax Commissioner*): I am not sure about that legal point and if it is not confidential, I have no objection to give the information.

MR. M. SIVATANU PILLAI (*Tovala*): May I know whether the Commissioner is aware that particular firm has been avoiding payment of income tax for the last 10 or 12 years?

DEPUTY PRESIDENT: The honourable member who puts the question may have one firm in his mind and the Income Tax Commissioner another. Details of an individual character need not be placed before the House. But the principle of action is quite relevant.

MR. M. SIVATANU PILLAI (*Tovala*): May I know whether complaints have not been placed before the Commissioner regarding the guide to be chosen in the matter of assessment in the case of a particular firm?

MR. K. GEORGE (*Land Revenue and Income-tax Commissioner*): I am not concerned with that.

MR. M. SIVATANU PILLAI (*Tovala*): Was there not complaint placed before the Commissioner?

MR. K. GEORGE (*Land Revenue and Income-tax Commissioner*): I don't know what the member is referring to.

MR. K. P. KRISHNA MENON (*Parur*): I also support the motion Some difficulties are experienced in the case of assessees who are residing in the frontier taluks of Travancore and those who are doing business in the neighbouring State of Cochin. The assessees are being

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assessed twice both in Travancore and the Cochin State on the pretext that they are Travancoreans. No remission is allowed in such cases. That difficulty must be removed.

MR. S. CHATTANATHA KARAYALAR (*Shencotta*): Sir, I want to make one observation by way of reply to a point raised by the Income Tax Commissioner. He said that assessees who feel aggrieved by orders of assessment have got a remedy by way of appeal. On this point, I must say that this remedy is not always effective in the case of assessees whose income is near the border. Take the case of a person whose income for assessment is say Rs. 2,005 or Rs. 2,010. The assessment will be Rs. 5 or Rs. 10. Such a person cannot be expected to take the matter up in appeal, because it is not worth while taking it up and spending say some Rs. 20 more in appeal for the sake of getting a refund of Rs. 5 or Rs. 10. It is to avoid such difficulties that I suggest that the Chief Revenue Authority should issue proper instructions to the assessing officers in the border taluks. That is the only thing that I want to emphasise. I want the Land Revenue and Income Tax Commissioner to give proper instructions in this direction. I want an answer from the Land Revenue Commissioner on this point.

MR. K. GEORGE (*Land Revenue and Income tax Commissioner*): Sir, I have only two points to answer. The first is that raised by Mr Krishna Menon about double assessment. So far as business incomes are concerned, if there is double assessment, the Travancore Government Income Tax authorities are not to blame. There is a provision in the Income Tax Regulation under which we assess to income tax under the head "Business" only income which is attributable to business in Travancore; so that, if a business man has income from business in Cochin and if he is a resident in Travancore, we do not assess the income which he derives by the business that he conducts in Cochin. Only that portion which relates to Travancore is assessed.

MR. K. P. KRISHNA MENON (*Parur*): May I know whether there are instances of such cases being assessed?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): In such cases, the parties must take up the case in appeal.

MR. K. P. KRISHNA MENON (*Parur*): May I know then why such a procedure is adopted?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): That is because the Section allows it. A man purchases goods from Travancore and sells it in Cochin. The income is derived partly in Travancore and partly in Cochin.

MR. K. P. KRISHNA MENON (*Parur*): May I know whether the business completes with the purchase?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): There is difference of opinion as to which is the place of business. Goods are puchased from Travancore and sold outside. So an arrangement is made in one particular case by which 50 per cent. of the total income was attributable to business done in Travancore and 50 per cent. outside.

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MR. K. P. KRISHNA MENON (*Parur*): Are there not people who bring down goods from Burma and other places? Are they also assessed like this?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): I cannot say whether particular individuals are assessed or not.

MR. K. MAHOMED (*Alwaye*): What is the difficulty between the Cochin and Travancore Governments in the matter of coming to a final decision with regard to the double assessment?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): I have already explained that the matter is now under correspondence between the two Governments. Recently the same question was raised in the Cochin Legislative Council also and the same answer that the matter is under correspondence was given there also. We have come now to the very last stages of the negotiation. I expect the matter will be concluded very soon.

There was another point raised with regard to marginal incomes. All that I can do is to see that unnecessary 'D' notices are not sent. As a matter of fact, that has been my effort ever since I took charge of the department. Wherever I have inspected and whenever I have noticed that unnecessary numbers of D notices are issued, I have given special instructions that such procedure should be stopped. I may say that the number of D notices now sent is less.

MR. A. THANU PILLAI (*Trivandrum-Rural*) When there is a doubt as to the income being a little more or less than Rs. 2,000, what is the policy of the Government, to consider it as above Rs. 2,000 or below Rs. 2,000?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): The profit actually received should be assessed. At any rate, it ought to be the policy. But some of the officers may think it advisable to give the benefit of the doubt to Government.

MR. K. PADMANABHAN (*Chirayinkil I*): May I know whether the cinema companies who come here are being assessed?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*). Yes, they are being assessed.

MR. S. CHATTANATHA KARAYALAR (*Shencotta*): In view of the answer given by the Land Revenue and Income Tax Commissioner that all the points raised are engaging the serious consideration of the Government, I beg leave of the House to withdraw the motion.

The motion was, by leave, withdrawn.

DEPUTY PRESIDENT: The other motions need not be considered because this motion covers the whole ground.

The question before the House is that Demand VI—Taxes on Income-for Rs. 22,652, be granted.

The Demand was put and carried and the grant was made.

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